



August 1, 2005

Thomas Navin
Chief, Wireline Competition Bureau
Federal Communications Commission
445 Twelfth Street, SW
Washington, DC 20554

Re: Written Ex Parte Presentation
Petition for Waiver of 47 C.F.R. § 54.802(a) filed July 8, 2005 (CC Docket No. 96-45)

Dear Mr. Navin:

This letter follows up on our meeting with you on July 20, 2005, regarding Frontier Communications' and Citizens Communications' (collectively "Frontier") petition for waiver of the quarterly line count filing deadline for Interstate Access Support ("IAS") (the "Petition").¹ This letter provides additional information you requested regarding why the Commission should grant Frontier's Petition expeditious treatment and further describes how Frontier's Petition is consistent with similar cases in which the Commission has previously granted waivers. In addition, in response to your request, this letter describes the new procedures and safeguards Frontier has put in place to ensure that its future compliance filings will be submitted on a timely basis.

Expeditious Review of Frontier's Petition Is Warranted

As we discussed in the July 20th meeting, several factors make Frontier's Petition uniquely meritorious of expeditious review.

First, Frontier's 31 rural, price cap ILECs serve a total of 1.46 million access lines in 19 states and have been receiving IAS since the program's inception.² As a result of the Commission's adoption of the *CALLS Order*,³ Frontier relinquished the interstate access revenue

¹ Citizens Communications and Frontier Communications Request for Review of a Decision of the Universal Service Administrator and Petition for Waiver of FCC Rule Section 54.802(a), CC Docket No. 96-45 (filed July 8, 2005). The Petition impacts 31 separate rural, price cap companies operating in 19 states and 41 study areas under the Citizens Communications parent company umbrella.

² Approximately eighty-percent (80%) of the 1.46 million access lines are single line residential or business lines of the 31 Frontier rural, price cap ILECs.

³ *Access Charge Reform; Price Cap Performance Review for Local Exchange Carriers; Low-Volume Long Distance Users; Federal-State Joint Board on Universal Service*, Sixth Report and Order in CC Docket Nos. 96-262 and 94-1; Report and Order in CC Docket No. 99-249; Eleventh Report and Order in CC Docket No. 96-45, 15 FCC Rcd 12962 (2000) ("*CALLS Order*").

the IAS funding was designed to replace. Now, Frontier's 31 rural, price cap ILECs will lose an aggregate of \$9.6 million in IAS support for the third quarter of 2005 unless the Petition is granted. The support amounts to over 15% of Frontier's planned budget for capital expenditures during the third quarter of 2005⁴ and represents a long-standing revenue stream that will suddenly be interrupted for each of the Frontier ILECs. Without an expedited grant of the waiver Petition allowing Frontier to recover the \$9.6 million in IAS support, Frontier's investments in customer services and infrastructure will need to be eliminated or deferred during the remainder of 2005. The projects include the investment in new facilities and infrastructure used to provide service in rural, high cost areas in the 19 states where Frontier's 31 rural, price cap ILECs operate. As a result, the loss of the IAS support in 2005 will have an immediate and significant impact on Frontier's customers.

Second, the \$9.6 million dollar value at issue in Frontier's Petition is extraordinarily high. Frontier's review of the pending waiver requests in this docket reveals that Frontier has significantly more universal service support at risk than other carriers with pending waiver applications. With the exception of three or four of the pending waivers, all of the universal service fund waivers reviewed by Frontier involve less than \$200,000 in support. While it is not Frontier's intent to diminish the importance of these pending waivers, Frontier's review of the docket suggests that its Petition involving \$9.6 million in IAS support involves approximately five times as much universal service funding at stake as the petitioner with the next highest amount in dispute.⁵

Third, the loss of an aggregate of \$9.6 million in IAS funds as a result of filing a line count report two business days late is excessively punitive. The Commission's forfeiture rules provide perspective relative to the nature of the penalty or harm that Frontier would experience absent the granting of a waiver. Under the Commission's rules, a forfeiture penalty may be assessed against a company that has "willfully or repeatedly" failed to comply with a Commission rule. The base amounts for a Section 503 penalty resulting from the "failure to file required forms or information" is \$3,000.⁶ The maximum amount the Commission may impose as a forfeiture penalty for even the most egregious violation of the Commission's rules is

⁴ Frontier's budgeted capital investment for all of its ILECs (including ILECs that do not receive IAS funding) in 2005 is \$255 million. This equates to \$63.75 million per quarter and the \$9.6 million of IAS support for the third quarter 2005 represents 15% of this quarterly budgeted amount. Moreover, for the Frontier rural, price cap ILECs eligible for IAS support total capital expenditures in 2004 totaled approximately \$149 million. This represents an average of \$37.25 million in expenditures per quarter in 2004. The loss of \$9.6 million in IAS support during the third quarter of 2005 represents approximately 25% of the average per quarter capital investment in 2004 by the 31 rural ILECs that receive IAS funding.

⁵ It is difficult to ascertain from the waiver petitions filed by other companies how much universal service funding is at stake. Several petitions do not identify a dollar amount and Frontier has reviewed the USAC quarterly funding reports in an attempt to identify the amount at issue in each waiver petition. Frontier's research suggests that, in the next highest dollar-value petition, approximately \$1.8 million is at stake – or only about a fifth as much as Frontier stands to lose absent a waiver. Waiver petition of U.S. Cellular (filed April 2, 2004).

⁶ See 47 C.F.R. § 1.80.

\$130,000 per day, per violation, up to a maximum penalty of \$1,325,000 for any single act or violation. By comparison, even though the late filing would not be considered a willful or repeated violation, Frontier stands to lose \$9.6 million in IAS funding as a result of filing its line count report two business days (five calendar days) late.⁷

Fourth, the loss of such a large amount of IAS support has a broader impact because Frontier is a publicly traded company. As such, Frontier must submit quarterly reports to the Securities and Exchange Commission ("SEC") and its investors regarding relevant financial changes, including changes in revenue projections. Such changes can extend the impact of the loss of the support beyond the \$9.6 million immediately at stake by impairing Frontier's ability to raise capital in public markets that is then used to invest in telecommunications and broadband services in rural markets.

Fifth, the case for an expeditious waiver is also particularly strong in Frontier's case because both the line count data and the Petition were filed immediately after the deadline. The IAS line count report for each of Frontier's 31 rural, price cap ILECs was due on Thursday, June 30th right before the Fourth of July holiday weekend. Immediately upon realizing the filing date had been missed, on Tuesday, July 5th, Frontier filed its data, only two business days late. Frontier's filing delay was significantly shorter than the time period that elapsed between the due date and compliance filing for several of the waiver petitions granted by the Commission.⁸ Frontier was been informed by USAC that its filing was received in time for USAC to incorporate into its quarterly calculations. Thus, no administrative harm resulted from Frontier's late filing nor would granting of the Petition necessitate re-calculation and additional effort on USAC's part or result in a loss of funding by any other company.

As a result of the significant financial impact the loss of the third quarter support will have on the Company and our rural customers, Frontier has been particularly diligent in filing and pursuing its waiver request, filing the Petition only 8 calendar days (5 business days) after the filing deadline, on Friday, July 8, and meeting with Division staff the next business day, on Monday, July 11, 2005. As you know Frontier met with you and your Staff on Wednesday, July 20, 2005. That same day Frontier also met separately with Mr. Anthony Dale from Chairman Martin's office to discuss the Petition. This is evidence of the seriousness of this matter to Frontier and the strength of our commitment to getting it resolved quickly.

⁷ As pointed out in the Petition, even if Frontier's waiver Petition is granted, Frontier will also lose more than \$20,000 per month due to the time value of money. Petition at n.15.

⁸ See, e.g., *Smithville Telephone Company, Inc.*, CC Docket No. 96-45, Order, 19 FCC Rcd 8891, 8892 (WCB 2004) ("*Smithville*") (due date of LSS data 10/1/03, data filed 2/10/04); *Smith Bagley, Inc.*, CC Docket No. 96-45, Order, 16 FCC Rcd 15275 (2001) ("*Smith Bagley*") (due date for IAS annual certification 6/30/01, certification filed 07/11/01); *United States Cellular*, 19 FCC Rcd 12418 (WCB 2004) (due date 9/30/01 and 12/30/01 line count filings – data filed 10/17/01 and 1/13/02). Frontier has also reviewed the other pending waiver petitions and has determined that many (but certainly not all) involve situations in which the required filing was made weeks or even months after the due date.

Finally, Frontier notes that the Commission is not obligated to process pending waiver petitions in the order in which they were received, and has not necessarily done so in the past.⁹ The *Smithville* and *Smith Bagley* cases demonstrate that the Commission is under no obligation to seek public comment on waiver petitions such as these¹⁰ – neither of those petitions was placed on public notice before it was granted. Given that Frontier’s Petition is fully consistent with prior Commission and Bureau precedent, Frontier respectfully requests the Bureau grant the Petition without imposing unnecessary procedural steps and on an expedited basis.

Precedent Supports a Waiver in Frontier’s Case

Although Frontier regrets that it filed the IAS line count report two business days late, and has taken decisive steps to ensure timely filings in the future, the circumstances leading to Frontier’s late filing are most similar to the circumstances where the Commission and the Bureau have granted waivers of high-cost filing deadlines. As described below, waivers of the high-cost filing deadlines have been granted where special circumstances were present or where considerations of hardship and equity supported granting a waiver. In contrast, waivers of the high-cost deadlines have been denied where the late filing was caused by the inability to accumulate the necessary data by the filing deadline or lack of knowledge of the Commission’s rules. Frontier’s situation is much more closely analogous to the cases where waivers have been granted than those where they have been denied.

For example, a waiver was granted in the *Smithville* case based on a showing that the missed filing resulted from management changes and the absence of the company’s regulatory accountant due to illness.¹¹ Similarly, in the *Centennial Cellular* case, the Division granted a waiver based on a showing that Company personnel had been distracted due to a labor strike at the incumbent LEC with whom the petitioner interconnected and the administrative burden of the company’s first-time USF filing.¹² In both of these cases, a confluence of factors only tangentially related to the filing itself distracted company personnel from the filing as the deadline approached, creating a “perfect storm” of special circumstances resulting in the missed filings.

⁹ See, e.g., *Smithville*, *supra* (granting waiver in approximately three months while similar, earlier-filed petitions remained pending); *Smith Bagley*, *supra* (granting waiver in approximately one month).

¹⁰ See 47 C.F.R. § 1.3.

¹¹ See *Smithville*, *supra*.

¹² *Federal-State Joint Board on Universal Service, Centennial Cellular Corporation’s Request for Waiver of Section 54.307(b) of the Commission’s Rules*, CC Docket No. 96-45, *Order*, 1999 WL 111461 (WCB TAPD 1999) (“*Centennial Cellular*”).

As explained in Frontier's Petition, the Frontier ILECs have consistently submitted quarterly IAS line count reports pursuant to FCC rule section 54.802(a) on a timely basis.¹³ In addition, Frontier has consistently filed its annual certification with USAC pursuant to section 54.809 stating that all interstate access universal service support will be used for the provision, maintenance, and upgrading of facilities and services for which the support is intended.

However, as described in the Petition, a corporate reorganization was implemented at Frontier mere days before the IAS filing deadline of June 30, 2005.¹⁴ The group responsible for the quarterly line count filing, which previously was part of the Frontier Regulatory group, was transferred to the Frontier Accounting organization as part of the reorganization during the last two weeks of June. Frontier further intends to relocate the functions of the group from Rochester, New York to its corporate headquarters in Stamford, Connecticut. The reorganization resulted in the elimination of Frontier employee positions and the reassignment of responsibilities, thereby increasing workloads within the organization. As a result, the individual directly responsible for Frontier's line count filing received new responsibilities in addition to his existing tasks and began reporting to a different organizational group. Similarly, the employee's direct supervisor took on additional responsibilities as part of the reorganization, which increased the tension within the Frontier organization responsible for the IAS filing. This caused the responsible employees to temporarily lose focus on the filing deadline, which resulted in the line count data being submitted two business days late.

In addition, the usual reminder email from USAC, which Frontier had received in the past, was not sent this time, and the list of upcoming deadlines on USAC's website was not updated until after the Petition was filed.¹⁵ Although Frontier takes full responsibility for keeping track of its own deadlines, Frontier notes these facts simply to point out that, had this been a usual quarter, there would have been additional safeguards to ensure timely filing. As in the *Smithville* and *Centennial Cellular* cases, a confluence of unusual circumstances – "special circumstances" – came together to cause the Frontier filing deadline to be missed by two business days.

In contrast, a waiver was denied in the *FiberNet* case because the Division found that the company's inability to timely compile the data "due to the sheer volume of new information associated with universal service fund eligibility" to permit timely reporting during the first quarter after its designation as an eligible telecommunications carrier ("ETC") did not justify a waiver.¹⁶ In essence, the Division concluded that the inability to gather and assemble the

¹³ As explained in the Petition, Frontier had consistently filed 40 ILEC quarterly IAS line count reports on a timely basis since 2000. Frontier historically filed its Frontier ILEC and Citizens ILEC line count reports separately each quarter. See Petition at page 2.

¹⁴ See Petition at page 4.

¹⁵ See Petition at Exh. 3.

¹⁶ *FiberNet LLC*, Order, 19 FCC Rcd 8202 (WCB TAPD 2004) ("*FiberNet*") at ¶ 3. The Division noted that other prospective ETCs prepare in advance or file early to ensure their filings are timely. *FiberNet* at n.16.

reporting data following a new ETC designation, taken alone, does not constitute special circumstances justifying a waiver. Similarly, the Division denied a waiver in the *South Slope* case based on a showing that the company filed its line count data “more than a month late” because it was confused about the applicable filing deadlines.¹⁷ Frontier’s situation, however, is markedly different from these cases. Unlike those applicants, Frontier was familiar with the deadlines and had an adequate system in place to ensure timely USAC filings under normal circumstances – as demonstrated by its long history of timely filings of the IAS line count report. Frontier’s untimely filing resulted not from a simple oversight by company personnel, but rather from the unique and unusual set of special circumstances described above and in the Petition. Finally, Frontier filed the IAS line count data two business days after its due date – not weeks or months late.

In addition, both the Commission and the Bureau have also found, in the high-cost waiver context, that special circumstances to justify a waiver can exist based on the potential harm that would be suffered by customers and “considerations of hardship, equity, or more effective implementation of overall policy.”¹⁸ In *West Virginia PSC*, the Commission granted a waiver of its rules following a late filing. The Commission noted that the potential harm caused by loss of one quarter of annual federal high-cost support would be “particularly egregious” in a state like West Virginia where the average per-line cost of service was significantly above the national average. Similarly, in *Connecticut DPU*,¹⁹ the Commission determined that the “potential harm that would be suffered by customers” of a rural carrier constituted a special circumstance and justified a waiver. Moreover, in *Smith Bagley*, the Bureau recognized the potential harm to customers represented a special circumstance, and that planned construction and upgrades would be delayed absent a waiver.²⁰ In *Smith Bagley*, the Bureau noted that the company provided service to underserved Indian communities and granted the waiver following the late filing:

*Strict application of the filing deadline in this instance may jeopardize the provision of service and delay system construction and upgrades in these areas. Waiver of the filing deadline will permit SBI to receive interstate access universal service support uninterrupted, and continue its efforts to increase access to telecommunications services in these areas consistent with our statutory goal of preserving and advancing universal service, pursuant to section 254 of the Act. Such a waiver is also consistent with our mandate to ensure that consumers in all regions of the Nation, including low-income consumers and those in rural, insular, and high-cost areas, have access to telecommunications and information services.*²¹

¹⁷ *South Slope Coop. Tel. Co.*, Order, 19 FCC Rcd 17493 (WCB TAPD 2004) at ¶ 5.

¹⁸ *West Virginia Public Service Comm’n*, Order, 16 FCC Rcd 5784 (WCB APD 2001) at ¶ 7.

¹⁹ *Connecticut Department of Public Utility Control*, Order, 17 FCC Rcd 224804 (WCB TAPD 2002 at ¶ 7.

²⁰ *Smith Bagley*, *supra*.

²¹ *Smith Bagley*, *supra* at ¶ 7.

As in these cases, the potential for harm to customers is significant if Frontier's waiver Petition is not granted. Each of the 31 Frontier ILECs eligible for IAS support and impacted by the late line count filing are rural telephone companies. Thirty-eight (38) of the forty-one (41) study areas served by the 31 rural, price cap ILECs have an average cost per line in excess of the national average cost of \$305.74.²² The weighted average cost per line for the 31 rural, price cap ILECs is \$415.14.²³

Several of the Frontier ILECs with high costs have the greatest exposure in terms of the loss of IAS funding. For example, Frontier's ILEC in West Virginia operates in three highly rural study areas with average costs per loop of \$496.14.²⁴ Frontier's West Virginia ILEC alone will lose a total of approximately \$2.37 million (approximately \$15.36 per access line) in IAS support for the third quarter if the Petition is not granted.²⁵ Similarly, Frontier's rural ILEC operating in Fairmount, Georgia has an average cost per loop of \$751.98 and would lose approximately \$82.60 in IAS funding per access line for the third quarter of 2005 without the waiver.²⁶

Moreover, Frontier also provides telephone services in several rural, insular and high-cost areas, including Native American Indian reservations. For example, Navajo Communications, one of the 31 affected Frontier ILECs, provides telephone service on the Navajo Nation Reservations in Arizona, Utah and New Mexico. Navajo Communications provides service to approximately 31,000 lines and will lose approximately \$558,000 (approximately \$18.05 per access line) in IAS support during the third quarter 2005 if the Petition is not granted.²⁷ Frontier has included as an attachment to this letter a compilation of the IAS support each of the affected 31 rural, price cap ILECs received in the second quarter of 2005 and the average costs per line.

In total, the aggregate amount of IAS support at issue – \$9.6 million – represents approximately 13.3% of Frontier's 2004 annual net income,²⁸ and over 15% of Frontier's planned average quarterly capital expenditures on capital infrastructure and services. The loss of the \$9.6 million in support as a penalty for filing the IAS report two business days late would be

²² See Attachment to this letter entitled "Interstate Access Support – Receipts by ILEC" showing the IAS support each of the affected 31 rural, price cap ILECs received in the second quarter of 2005 and the average costs per line for each company.

²³ *Id.*

²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*

²⁷ Navajo Communications serves approximately 31,000 access lines across 39 telephone exchanges. The Navajo Communications service area encompasses 25,000 square miles across three states.

²⁸ Frontier's net income in 2004 was \$72.2 million.

especially punitive for Frontier because the Company had been receiving IAS support for several years and based on this experience had expected the receipt of the \$9.6 million funding during the third quarter. Frontier's capital and expense operating budgets for the remainder of 2005 were based on the receipt of this IAS funding. The loss of the \$9.6 million in IAS support will substantially undermine Frontier's ability to preserve and advance universal service by investing in its telecommunications network, which is located largely in rural, high-cost areas. As the Bureau acknowledged in the *Smith Bagley* case, granting Frontier a waiver is consistent with the Commission's universal service goals because the waiver will help ensure that its customers in rural and high-cost areas have and maintain access to service.

In summary, Frontier's situation is much more similar to the cases where the Commission and the Bureau have granted waivers of high-cost filing deadlines than those where they have denied such waivers. In addition, considerations of hardship, equity and effective public policy support granting Frontier the requested waiver because customers will be adversely affected if Frontier does not receive the \$9.6 million in IAS support. Accordingly, Frontier's Petition should be granted.

New Procedures to Ensure Timely Future Filings

In response to your request during the July 20th meeting, Frontier is providing more specific information about the procedures the Company has put in place to ensure that its future filings are timely. Frontier has found this experience to be a sobering one. As a result of this, the Company has engaged in an exhaustive review on a company-wide basis to identify individuals responsible for the preparation and filing of FCC forms and reports as well as their supervisors. Based on this review Frontier has developed concrete mechanisms designed to prevent the possibility of a recurrence of a late filing.

Frontier has clarified organizational responsibility for ensuring that all regulatory compliance filings are made on a timely basis, and Frontier has established an improved internal calendar system to ensure all periodic reports are filed on a timely basis. The following specific additional procedures are being implemented by the Company:

- A centralized Regulatory Compliance group headed by a manager directly reporting to the Vice President Government & External Affairs, was created to manage and coordinate all regulatory compliance nationwide. Previously, this was handled on a decentralized basis and was subject to separate manual calendars and processes.
- A new automated master compliance calendar and tickler system to track and issue automated email alerts for all compliance activities will be implemented by August 31, 2005. The system will be constantly maintained, updated and enhanced after its implementation.
- In conjunction with this database/alert system, a supplemental monthly communications process is being established to provide a secondary alert to each

manager of all compliance activities and/or filings under his/her charge, which are prepared or due in the next month.

- The regulatory accounting function responsible for filing the IAS qualifying report will be relocated from Rochester, New York, to the corporate headquarters in Stamford, Connecticut, where it will be co-located with and fully integrated into the corporate accounting organization.
- The Company has requested that outside counsel provide it with reminders of universal service filing deadlines.

As appropriate, Frontier will make other changes during the third quarter of 2005 to its procedures, policies and reporting structure of the group responsible for preparing regulatory compliance filings. Frontier is also consulting with its internal and external auditors and legal counsel to identify other actions that may be taken to minimize the risk of untimely regulatory compliance filings on a going forward basis.

In addition to the general internal controls targeted at all regulatory compliance filings discussed above, Frontier will also implement specific cross-functional oversight responsibility with respect to the quarterly IAS line count report to ensure timely report filings. Going forward, the required line count data will be reported 30 days before the due date to further reduce any possibility of late, lost or misrouted filing. The Manager of the Regulatory Accounting organization within Frontier has added the quarterly IAS qualifying report to his personal alert calendar, with a designated due date 30 days before the legal due date. In addition, the IAS quarterly qualifying report has been designated for Director-level certification to assure that it will be timely filed each quarter. The Frontier Director will also confirm with senior company management that the quarterly line count report is timely filed. Frontier is confident that the enhanced control processes described above will enable to Company to timely file all appropriate regulatory reports, including the quarterly IAS line count report.

Conclusion

Let me once again express Frontier's profound regrets for the late filing of the quarterly IAS line count report that was due on June 30, 2005. Frontier certainly appreciates the importance of adherence to the Commission's Rules and USAC procedures. Until the filing at issue here, Frontier had a spotless record of timely USAC filings, and we are confident that this error will not recur. We are deeply grateful for your attention to this matter. Should you have any questions, please don't hesitate to contact me.

Thomas Navin, Chief
August 1, 2005
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As required by the Commission's ex parte rules, this letter will be filed in CC Docket No. 96-45 via ECFS by Frontier's legal counsel.

Sincerely,



Jerry Elliott
Executive Vice President and Chief Financial Officer

cc (via email): Anthony Dale
Narda Jones
Gina Spade
James Bachtel
cc: (via ECFS): Marlene H. Dortch, Secretary

Interstate Access Support -- Receipts by ILEC

Operating Company		Total Lines	2Q05 IAS Receipts	2Q05 IAS Support Per Line	Operating Company Average Cost per loop
1	Citizens Comm of AZ - Mohave	101,798	\$ 413,409	\$ 4.061	\$ 415.96
2	Citizens Comm of CA	130,131	\$ 1,070,109	\$ 8.223	\$ 532.08
3	Citizens Comm of Golden State	15,359	\$ 261,582	\$ 17.031	\$ 501.82
4	Citizens Comm of Idaho	21,383	\$ 421,029	\$ 19.690	\$ 598.99
5	Citizens Comm of Illinois	100,648	\$ 296,394	\$ 2.945	\$ 314.20
6	Citizens Comm of MN	135,012	\$ 317,298	\$ 2.350	\$ 325.39
7	Citizens Comm of Montana	7,730	\$ 93,087	\$ 12.042	\$ 451.36
8	Citizens Comm of Nebraska	48,158	\$ 134,643	\$ 2.796	\$ 286.99
9	Citizens Comm of NV	24,985	\$ 198,402	\$ 7.941	\$ 444.47
10	Citizens Comm of NY	305,605	\$ 1,608,522	\$ 5.263	\$ 401.37
11	Citizens Comm of Oregon	13,559	\$ 216,816	\$ 15.991	\$ 453.56
12	Citizens Comm of the Volunteer State	21,383	\$ 115,836	\$ 5.417	\$ 306.04
13	Citizens Comm of TN	65,996	\$ 87,969	\$ 1.333	\$ 383.44
14	Citizens Comm of Utah	21,613	\$ 222,585	\$ 10.299	\$ 492.99
15	Citizens Comm of White Mountains	39,614	\$ 253,776	\$ 6.406	\$ 606.29
16	Citizens Comm of WV	153,969	\$ 2,365,581	\$ 15.364	\$ 496.14
17	Citizens Comm of Tuolumne	6,723	\$ 240,138	\$ 35.719	\$ 545.69
18	Frontier Communication of Alabama	16,313	\$ 71,637	\$ 4.391	\$ 455.73
19	Frontier Communications of Ausable Valley	6,477	\$ 118,101	\$ 18.234	\$ 473.53
20	Frontier Communications of Breezewood	4,238	\$ 23,487	\$ 5.542	\$ 349.06
21	Frontier Communications of Canton	4,089	\$ 5,265	\$ 1.288	\$ 356.24
22	Frontier Communications of Fairmount	819	\$ 67,650	\$ 82.601	\$ 751.98
23	Frontier Communications of Midland	4,429	\$ 45,750	\$ 10.330	\$ 330.05
24	Frontier Communications of Minnesota	125,197	\$ 116,832	\$ 0.933	\$ 317.51
25	Frontier Communications of Oswayo River	2,297	\$ 14,658	\$ 6.381	\$ 302.83
26	Frontier Communications of Seneca Gorham	9,204	\$ 44,379	\$ 4.822	\$ 349.23
27	Frontier Communications of Sylvan Lake	18,786	\$ 109,668	\$ 5.838	\$ 334.17
28	Frontier Communications of the South	16,625	\$ 170,778	\$ 10.272	\$ 459.79
29	Frontier Communications or Lakeside	2,553	\$ 66	\$ 0.026	\$ 300.40
30	Navajo Communications Co	30,933	\$ 558,219	\$ 18.046	\$ 599.51
31	Rhineland Telephone Co - Rib Lake	5,582	\$ 62,391	\$ 11.177	\$ 491.24
Totals		1,461,208	\$ 9,726,057	\$ 6.656	\$ 415.14